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POSTS IN CABINET FOR HUGHES AND HOOVER, REPORT

Former Justice Is Believed Harding's Choice to Head Official Family.

MAY CALL ROOSEVELT

He Is Slated to Be Asst. Secretary of Navy, Where Father Started.

FRESH BLOW TO LEAGUE

McCumber, Once Supporter of Wilson Policy, Won Over to Harding's Proposal.

Special Despatch to THE NEW YORK HERALD. MARION, Ohio, Dec. 28.—Further crystallization of the belief that Charles E. Hughes will be President Harding's Secretary of State, an intimation that Theodore Roosevelt will be invited to accept the post that started his father to national eminence, assistant Secretary of the Navy, and an announcement by Senator McCumber of North Dakota that he believes it likely the League of Nations covenant will be set aside by President Harding in favor of an entirely new world association plan, were the outstanding features of to-day in Marion. While the President-elect resolutely maintains secrecy about the composition of his Cabinet, those that have had an opportunity to study what seems to be the bent of his mind believe he has decided upon Mr. Hughes for the State Department, and upon Herbert Hoover for Secretary of Interior or Secretary of Commerce.

Hardly less definite is the belief that he has settled upon Charles G. Dawes of Chicago for the Treasury. The other selections that appear to be in favor are John W. Weeks of Massachusetts for Secretary of War, Harry M. Daugherty of Ohio for Attorney-General and either Frank O. Lowden of Illinois or Henry Wallace of Iowa for Agriculture. There is also a distinct possibility that Will H. Hays, chairman of the Republican National Committee, may be Postmaster-General. It is clearly understood that the President-elect has not made up his mind as regards the Navy Department, the Labor Department, or the alternative to Mr. Hoover for either the Interior or Commerce Department.

It is most unlikely that the President-elect will make public the full list of his Cabinet for weeks to come. He does expect to take the people into his confidence quite soon as regards the chief posts of the Cabinet (State and Treasury), because he senses that the an-

nouncement of the identity of the men he has chosen will have a helpful and reassuring effect upon the country. As regards some of the other eight members of the Cabinet, THE NEW YORK HERALD can state with absolute authority that he has not closed the books, and for several posts he still has from two to five men under consideration.

A hint comes from Marion to-night that Mr. Hughes is beginning to arrange his affairs in New York as if he were about to take up new activities. The story caused no surprise here among persons who have regarded the selection of Mr. Hughes as "premier" a strong probability.

One of the most interesting, even attractive intimations that have proceeded from the whole personal mystery of Government building is the idea that Roosevelt is likely to be invited to take the place recently vacated by his distant relation, Franklin D. Roosevelt, and which was filled with so much distinction by the late Col. Roosevelt. John G. Maher of Nebraska, an influential figure in the American Legion, is here to make the request that Mr. Roosevelt be named for one of the posts.

Senator McCumber of North Dakota, who was here all day to discuss fiscal matters and world association with the President-elect, left his chief and friend distinctly impressed with the idea that Mr. Harding intends to throw overboard the whole structure of the League of Nations. There was no brand new item of news in this, but it had some interest as coming from Senator McCumber, who was a mild reservationist, friendly to the league idea, and who finally voted for ratification, because Senator McCumber now welcomes obviously the position taken by his chief that the league is not worth saving.

Senator McCumber said after leaving the President-elect that the League of Nations covenant framed at Versailles ought to be frankly set aside and a new association of nations formed, which he believes will be possible in view of the general willingness of the important nations to cooperate with the United States.

Has Faith in New Plan. "Senator Harding," he said, "is doing everything in his power to secure an agreement among Senators and others concerned, on some plan that can be made effective. I think he is on the way to producing a basis of international agreement that will prove feasible, that will be entirely satisfactory to this country, acceptable to the other Powers, and that will greatly diminish the danger of armed conflict."

"I do not expect the present session of Congress will accomplish much more than to pass the appropriation bills and, I hope, the budget legislation," added Senator McCumber. "The latter seems to be very well worked out and there is hardly any opposition to it."

Senator McCumber was asked his opinion as to the outlook for the emergency tariff legislation that has passed the House, and is now pending in the Senate. He frankly said he was not certain it would pass, as a good deal of opposition has developed in the Senate, including some of those who were very much in favor of the principle of the measure.

Among the President-elect's other visitors was former Representative William S. Bennett of New York, who took up immigration matters, urging that a method of distributing immigrants be devised in preference to an indiscriminate shutting off of all immigration. Oscar S. Straus was here to speak for a modified League of Nations.

TARIFF BILL IS NOW POLITICAL FOOTBALL

Farmers Forgotten as Senators on Both Sides Try to Reap Advantage.

DEMOCRATS SEEK DELAY

Measure, Unscientific, Would Have to Be Repealed by G. O. P.

Special Despatch to THE NEW YORK HERALD. New York Herald Bureau, Washington, D. C., Dec. 28.

The Senate fight over the one-year emergency tariff legislation has lost all semblance of its original purpose in the House—that of aiding the agricultural industry in its alleged struggle for existence. Senate leaders of both parties are far less concerned over the fate of the farmer than in gaining a tactical political advantage.

So during the lull in hostilities Republicans are trying to arrange some scheme by which they will put on the President the responsibility for vetoing the measure. To do this it will be necessary to devise a programme for getting the bill through the Senate which the Democrats cannot block. Meantime the Democratic leaders want to put the bill to sleep in the Senate and prevent it from going to the President. The Democrats seem to have a tactical advantage, which they purpose to press. They will demand hearings, careful consideration in the Finance Committee, ample debate in the Senate and full opportunity for amendments.

Senator Gerry (R. I.), Democratic member of the Finance Committee, intends to hold hearings if possible. He so announced in the Senate yesterday, and suggested that the tariff committee should be heard, that its report should be studied and that the "snap judgment" taken by the House should not be emulated by the Senate.

Senator Harrison (Miss.), Democrat, will be the floor leader in the matter. While he refused to admit that he had started a filibuster, the general understanding among Republicans and Democrats is that if it was not a filibuster it will become so at any time it is deemed necessary to defeat the bill.

Republicans frankly admitted that Democrats have power to defeat the bill by delay and by leading it with amendments. Virtually only two months of the session remain, and in that time the supply bills, none of which has passed the House, must go through both houses and be sent to the President. Furthermore, Republican leaders are anxious to get all appropriation bills out of the way for the extra session so that President Harding and his enormous Republican majority may not be hampered in carrying out their policies.

One thought plaguing Republicans is that if this emergency tariff bill should by chance become a law in this session it would have to be repealed by the Republicans in the next session or greatly amended when they write their permanent tariff bill. Admittedly the present bill is unscientific and unsatisfactory, so much so that Senator McCumber (N. D.), acting chairman of the Finance Committee, has refused to support it in its present form.

HOUSTON ASSAILED BY LEGION COMMANDER

Latter Says Statement on Bonus Is Misleading.

WASHINGTON, Dec. 28.—Testimony by Secretary Houston of the Treasury before the Senate Finance Committee yesterday placing the cost of carrying out the pending adjusted compensation or soldier bonus bill at \$2,300,000,000 was characterized by F. W. Galbraith, national commander of the American Legion, in a statement to-night as "a scuttie fish skimming to muddy the waters so that the principle involved can be clouded in a lot of figures that mean nothing."

Mr. Galbraith estimated the maximum amount the bonus bill would cost the Government \$1,375,800,000.

"Secretary Houston's whole presentation of the matter," said the legion commander, "was misleading and designed to frighten the country into repudiation of its obligation to ex-service men. The general impression was conveyed by his testimony that the passage of the adjusted compensation bill would entail the immediate appropriation of billions of dollars by the Government and seriously cripple the financial condition of the Treasury at the present time."

"The facts are that appropriations necessary to carry out all features of the bill except that of cash compensation would be negligible for this year and for several years to come, and that appropriations for cash are not asked until July, 1921, and are to be spread over a period of two years."

HOPE TO GET MILLIONS FROM CONTRACTORS

Comptroller Has Power to Deduct Interest Charges.

Special Despatch to THE NEW YORK HERALD. New York Herald Bureau, Washington, D. C., Dec. 28.

Comptroller of the Treasury Warwick has given a decision which may result in the collection of millions of dollars in interest by the Federal Treasury from war contractors. Secretary Baker got a favorable ruling as to the propriety of deduction of interest charges on sums due a munitions contractor. The War Department had advanced \$250,000 for the prosecution of the work which the contractor undertook, and it was proposed to charge interest on this sum for the period in which the contractor had it in use or until delivery on the contract.

During the war period billions of dollars were advanced by the Shipping Board, the Emergency Fleet Corporation, the War Department and other organizations for the prosecution of war work of one kind and another.

MACCRATE LEAVES HOUSE.

WASHINGTON, Dec. 28.—Representative Maccrate, Republican, New York, resigned to-day as a member of the House, effective December 30, to become a Judge of the New York Supreme Court.

AIM TO STOP ALL TAX EXEMPT BONDS

Bill Would Prohibit State and Municipal Governments From Issuing Them.

OFFICIAL PAY INCLUDED

Representative McFadden Points to Increasing Burden Borne by Small Earners.

Special Despatch to THE NEW YORK HERALD. New York Herald Bureau, Washington, D. C., Dec. 28.

State and municipal governments, as well as the Federal Government would be prohibited from issuing bonds and other securities exempt from Federal taxation, under a concurrent resolution proposing an amendment to the Federal Constitution introduced in the House to-day by Representative McFadden (Pa.), chairman of the committee on banking and currency.

Salaries of all public officials, Federal as well as State, also would be subject to Federal taxation under the terms of the amendment. Pointing out the "danger and the cost of this rapidly growing evil," as he said, Mr. McFadden said approximately \$15,000,000 of tax exempt securities are now outstanding in the United States.

"That amount," he said, "nearly equals all of the railroad property in the country and it is over twice as great as the farm products that are annually sold. This in addition to bonds of the National Government to the amount of nearly \$25,000,000,000 partially or wholly tax exempt."

"If half of our people pay all the taxes, it follows that their burden must be twice as heavy as if the whole were taxed alike. The citizen who investigates discovers that his heavy load of taxes is not so much due to appropriations made at Washington or his State capital as it is to the fact that many neighbors in his own community go tax free."

"The most immediate and efficient remedy will be legislation to tax all and to abolish these special privileges of tax exemptions. Exemption of a bond from Federal income tax is of no benefit to the owner having a small income. It is only of nominal advantage to the individual receiving an income of \$10,000 a year; but to the person enjoying an income of \$100,000 a year a 5 per cent. tax free security yields nearly as great an income as a taxable bond yielding 7-10 per cent., while a person having an income of \$1,000,000 a year enjoys as large a net return from a 5 per cent. bond as

from a taxable security yielding 14-15 per cent. interest.

"The result of this performance is that tax free securities drift into the hands of the rich and are ultimately owned by the wealthy, thus enabling them to evade payment of heavy income taxes contemplated by law. Another result is that wealthy investors decline to purchase taxable securities as freely as formerly."

"Railroads, street car companies, gas companies, industrial and commercial corporations are therefore compelled to borrow from small investors and to pay higher rates to both large and small lenders. Freight rates, car fares and commodities are consequently increased in price. The public is compelled to pay in two ways for the tax exemption privilege granted the favored ones, by increased taxation and by increased cost of living."

BORAH GETS A HEARING ON HIS PLAN TO DISARM

Senate Committee to Consider It Within Week.

Special Despatch to THE NEW YORK HERALD. New York Herald Bureau, Washington, D. C., Dec. 28.

At the end of a conference to-night between Senator Lodge, chairman of the Senate Committee on Foreign Relations, and Senator Borah it was announced that a meeting of the committee would be called for Saturday or Monday next to consider the Borah resolution inviting the nations of the world to a programme for the curtailment of armament.

The conference was at the home of Senator Lodge, who has been ill. The Borah resolution aims to bring about an agreement between such nations as the United States, Great Britain and Japan not for complete disarmament but for a curtailment of the naval building programme as on a fifty-fifty basis.

PRESIDENTIAL YACHT DAMAGED BY FLAMES

Reporters Arrested Seeking Facts About Mayflower.

WASHINGTON, Dec. 28.—The mess room and several staterooms in the officers' quarters on the Presidential yacht Mayflower were burned out to-day while the yacht was tied up at the navy yard here. A board of inquiry was convened to determine the origin of the fire.

Secretary Daniels said the amount of the damage had not been determined, but that a number of the officers on the vessel lost all of their personal effects. The fire was extinguished before it reached the state dining room and the President's quarters.

Eight newspaper reporters and photographers who entered the navy yard by passing the marine guard were arrested and held at the commandant's office for questioning, but when news of their detention reached Mr. Daniels he ordered their immediate release.

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Yuletide and Its Swallow-tails



FROM one's reflections of plum puddings and the baronial halls of our ancestors, one awakens to the fact that it's time to dress for dinner and the dance.

And if the dance follows the dinner, it should be the swallow-tail—not the dinner coat. Let us remember those punctilious gentlemen who bequeathed to us evening dress as it is worn today.

In the formalities of dress they committed

no errors—and the Christmas season was one of formality as well as merriment.

There is the restfulness of evening under the soft lights of the Evening Clothes Room in The Man's Shop—a peaceful contemplation of the full dress coat and the waistcoat, the dinner coat and the hat.

One gets there a sense of color and proportion—of evening dress proprieties—a realization that these clothes were made for the gentlemen and scholars of etiquette who observe the finer details.

Here is the single-stud evening shirt for full dress, and the two-studs-to-show collar for the Tuxedo—the favored English dress collar and the tie whose correctness is so important.

The socks which may be worn, the dress shoes for both styles of evening suits, the muffler which does not violate good usage—everything which pertains to evening dress may be seen in its true relation.

This includes, of course, the evening dress overcoat in its various forms, from simple Melton to the luxurious full-fur-lined coat.

Should your need be merely a collar or a waistcoat, visit the Evening Clothes Room and judge of its completeness.

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